



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: SUN PRAIRIE WATER AND LIGHT COMMISSION

Principal Office: 125 W MAIN ST  
P.O. BOX 385  
SUN PRAIRIE, WI 53590

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, LARRY H BOCOCK of  
(Person responsible for accounts)

\_\_\_\_\_, SUN PRAIRIE WATER AND LIGHT COMMISSION, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/10/2000  
(Date)

SUPERINTENDENT \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SUN PRAIRIE WATER AND LIGHT COMMISSION**Utility Address:** 125 W MAIN ST  
P.O. BOX 385  
SUN PRAIRIE, WI 53590**When was utility organized?** 9/1/1910**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR LARRY H BOCOCK**Title:** SUPERINTENDENT**Office Address:**125 W MAIN ST  
P.O. BOX 385  
SUN PRAIRIE, WI 53590**Telephone:** (608) 837 - 5500**Fax Number:** (608) 825 - 6001**E-mail Address:** LBOCOCK@WPPI SYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR TED CHASE**Title:** CHAIRMAN**Office Address:**125 W MAIN ST  
P.O. BOX 385  
SUN PRAIRIE, WI 53590**Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** CLIFTON GUNDERSON LLC**Title:****Office Address:** CLIFTON GUNDERSON LLC  
440 SCIENCE DR SUITE 400  
MADISON, WI 53711**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:** www.cliftoncpa.com**Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** YEAR OF 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR LARRY H BOCOCK**Title:** SUPERINTENDENT**Office Address:**125 W MAIN ST  
P.O. BOX 385  
SUN PRAIRIE, WI 53590**Telephone:** (608) 837 - 5500**Fax Number:** (608) 825 - 6001**E-mail Address:** LBOCOCK@WPPISYS.ORG

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**Name of utility commission/committee:**    SUN PRAIRIE WATER AND LIGHT COMMISSION

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**Names of members of utility commission/committee:**MR TED CHASE, CHAIRMAN  
MS NANCY EVERSON, SEC-TREAS  
MR GLENN FENSKE, VICE-CHAIRMAN  
MS JEANETTE FUMELLE, COMMISSIONER  
MS JEANNE GERG, COUNCIL/COMMISSIONER  
MR JOHN MUELLER, COMMISSIONER  
MR BRUCE ORADEI, COUNCIL/COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**    NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,209,275	10,565,206	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,286,367	7,930,416	<b>2</b>
Depreciation Expense (403)	828,371	750,522	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	633,341	569,027	<b>5</b>
<b>Total Operating Expenses</b>	<b>9,748,079</b>	<b>9,249,965</b>	
<b>Net Operating Income</b>	<b>1,461,196</b>	<b>1,315,241</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,461,196</b>	<b>1,315,241</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	(6,470)	3,489	<b>9</b>
Interest and Dividend Income (419)	156,627	71,291	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>150,157</b>	<b>74,780</b>	
<b>Total Income</b>	<b>1,611,353</b>	<b>1,390,021</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,611,353</b>	<b>1,390,021</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	291,557	229,698	<b>14</b>
Amortization of Debt Discount and Expense (428)	6,700	6,000	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	2,013	0	<b>16</b>
Interest on Debt to Municipality (430)	7,333	13,995	<b>17</b>
Other Interest Expense (431)	979	1,639	<b>18</b>
Interest Charged to Construction--Cr. (432)	24,170	0	<b>19</b>
<b>Total Interest Charges</b>	<b>280,386</b>	<b>251,332</b>	
<b>Net Income</b>	<b>1,330,967</b>	<b>1,138,689</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,667,447	10,531,322	<b>20</b>
Balance Transferred from Income (433)	1,330,967	1,138,689	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	2,564	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	1,491	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,996,923</b>	<b>11,667,447</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NET RENTAL FOR 205 W MAIN ST	958	4
NET RENTAL FOR 127 SOUTH ST	(7,428)	5
<b>Total (Acct. 418):</b>	<b>(6,470)</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON DAILY DEPOSITS	13,647	6
INTEREST ON REDEMPTION FUND	12,601	7
INTEREST ON STATE INVESTMENT POOL FUNDS	27,453	8
INTEREST ON BOND RESERVE CD	43,340	9
INTEREST ON 2.2 MILLION UNSPENT FUNDS	59,586	10
<b>Total (Acct. 419):</b>	<b>156,627</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	11
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	12
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	13
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	14
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	15
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		16
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<hr/>		
<b>Appropriations of Income to Municipal Funds (439):</b>		
MISCELLANEOUS	1,491	17
<b>Total (Acct. 439)--Debit:</b>	<b>1,491</b>	
<hr/>		

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0		<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0		<b>0</b>	<b>2</b>
Payroll	0	0	0		<b>0</b>	<b>3</b>
Materials	0	0	0		<b>0</b>	<b>4</b>
Taxes	0	0	0		<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,338,542	9,870,733	0	0	<b>11,209,275</b>	<b>1</b>
Less: interdepartmental sales	234	108,824	0	0	<b>109,058</b>	<b>2</b>
Less: interdepartmental rents	0	49,710		0	<b>49,710</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,338,308</b>	<b>9,712,199</b>	<b>0</b>	<b>0</b>	<b>11,050,507</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	282,770	14,139	<b>296,909</b>	<b>1</b>
Electric operating expenses	355,930	18,021	<b>373,951</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	1,540	49	<b>1,589</b>	<b>8</b>
Electric utility plant accounts	238,821	15,236	<b>254,057</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	48,769	(48,769)	<b>0</b>	<b>18</b>
All other accounts	63,185	1,324	<b>64,509</b>	<b>19</b>
<b>Total Payroll</b>	<b>991,015</b>	<b>0</b>	<b>991,015</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	33,450,854	30,505,201	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,797,065	7,086,303	2
<b>Net Utility Plant</b>	<b>25,653,789</b>	<b>23,418,898</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>25,653,789</b>	<b>23,418,898</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	124,656	44,791	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	17,925	23,074	6
<b>Net Nonutility Property</b>	<b>106,731</b>	<b>21,717</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,142,732	1,188,408	9
<b>Total Other Property and Investments</b>	<b>3,249,463</b>	<b>1,210,125</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	158,492	661,102	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,450	1,325	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	978,528	907,207	15
Other Accounts Receivable (143)	70,115	84,887	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	23,194	22,618	18
Materials and Supplies (151-163)	252,000	230,174	19
Prepayments (165)	3,618	4,326	20
Interest and Dividends Receivable (171)	48,460	32,368	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
<b>Total Current and Accrued Assets</b>	<b>1,535,857</b>	<b>1,944,007</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	62,559	48,488	24
Other Deferred Debits (182-186)	418,236	394,591	25
<b>Total Deferred Debits</b>	<b>480,795</b>	<b>443,079</b>	
<b>Total Assets and Other Debits</b>	<b>30,919,904</b>	<b>27,016,109</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,071,550	1,071,550	<b>26</b>
Appropriated Earned Surplus (215)		0	<b>27</b>
Unappropriated Earned Surplus (216)	12,996,923	11,667,447	<b>28</b>
<b>Total Proprietary Capital</b>	<b>14,068,473</b>	<b>12,738,997</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	6,025,000	4,165,000	<b>29</b>
Advances from Municipality (223)	145,000	208,685	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>6,170,000</b>	<b>4,373,685</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	950,738	894,443	<b>33</b>
Payables to Municipality (233)	0	15,045	<b>34</b>
Customer Deposits (235)	19,191	19,553	<b>35</b>
Taxes Accrued (236)	570,310	513,994	<b>36</b>
Interest Accrued (237)	87,383	67,305	<b>37</b>
Matured Long-Term Debt (239)		0	<b>38</b>
Matured Interest (240)		0	<b>39</b>
Tax Collections Payable (241)	(36)	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	73,743	78,910	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,701,329</b>	<b>1,589,250</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)		0	<b>43</b>
Other Deferred Credits (253)	410,684	389,243	<b>44</b>
<b>Total Deferred Credits</b>	<b>410,684</b>	<b>389,243</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>45</b>
Injuries and Damages Reserve (262)		0	<b>46</b>
Pensions and Benefits Reserve (263)		0	<b>47</b>
Miscellaneous Operating Reserves (265)		0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,569,418	7,924,934	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>30,919,904</b>	<b>27,016,109</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	13,477,137	0	0	17,988,045	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)				16,854	<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	7,015			1,961,803	<b>7</b>
<b>Total Utility Plant</b>	<b>13,484,152</b>	<b>0</b>	<b>0</b>	<b>19,966,702</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,152,061	0	0	5,645,004	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,152,061</b>	<b>0</b>	<b>0</b>	<b>5,645,004</b>	
<b>Net Utility Plant</b>	<b>11,332,091</b>	<b>0</b>	<b>0</b>	<b>14,321,698</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,902,425	5,183,878			<b>7,086,303</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	229,234	599,137			<b>828,371</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,714				<b>14,714</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
SEWER SHARE COMPUTER DEP	10,943				<b>10,943</b>	<b>9</b>
Salvage	425	18,136			<b>18,561</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CHARGED TO 184 EQUIP DEPR		58,976			<b>58,976</b>	<b>12</b>
<b>Total credits</b>	<b>255,316</b>	<b>676,249</b>	<b>0</b>	<b>0</b>	<b>931,565</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,633	178,703			<b>184,336</b>	<b>15</b>
Cost of removal	47	36,420			<b>36,467</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,680</b>	<b>215,123</b>	<b>0</b>	<b>0</b>	<b>220,803</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,152,061</b>	<b>5,645,004</b>	<b>0</b>	<b>0</b>	<b>7,797,065</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND AND HOUSE @ 133 W MAIN ST	24,656			24,656	2
LAND AND HOUSE @ 205 W MAIN ST	20,135		20,135	0	3
LAND AND HOUSE @ 127 SOUTH ST		100,000		100,000	4
<b>Total Nonutility Property (121)</b>	<b>44,791</b>	<b>100,000</b>	<b>20,135</b>	<b>124,656</b>	
Less accum. prov. depr. & amort. (122)	23,074	7,425	12,574	17,925	5
<b>Net Nonutility Property</b>	<b>21,717</b>	<b>92,575</b>	<b>7,561</b>	<b>106,731</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		9,449	227,355		236,804	213,192	3
<b>Total Electric Utility</b>					<b>236,804</b>	<b>213,192</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	236,804	213,192	1
Water utility (154)	15,196	16,982	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>252,000</b>	<b>230,174</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 REVENUE BOND	5,376	428	39,424	1
1995 REVENUE BOND	624	428	3,064	2
1999 REVENUE BOND	700	428	20,071	3
<b>Total</b>			<b>62,559</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,071,550	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>1,071,550</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BOND	07/02/1992	04/01/2007	5.90%	3,000,000	<b>1</b>
1995 REVENUE BOND	06/01/1995	04/01/2005	5.30%	825,000	<b>2</b>
1999 REVENUE BOND	04/01/1999	04/01/2014	4.63%	2,200,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>6,025,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31:      6,025,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
REFINANCE OF STATE BORROWING	06/01/1993	04/01/1999	5.40%	0	<b>1</b>
BRISTOL ST -WATER MAIN	06/15/1992	04/01/2002	5.60%	145,000	<b>2</b>
<b>Total for Account 223</b>				<b>145,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	513,994	1
<b>Accruals:</b>		
Charged water department expense	253,324	2
Charged electric department expense	311,538	3
Charged sewer department expense	5,448	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>570,310</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	513,994	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>513,994</b>	
<b>Balance end of year</b>	<b>570,310</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1992 BOND	44,786	170,506	173,385	41,907	1
1995 BOND	11,769	43,436	44,649	10,556	2
1999 BOND		77,615	51,744	25,871	3
<b>Subtotal</b>	<b>56,555</b>	<b>291,557</b>	<b>269,778</b>	<b>78,334</b>	
<b>Advances from Municipality (223)</b>					
REFINANCE	419	299	718	0	4
BRISTOL ST	2,846	7,034	8,129	1,751	5
<b>Subtotal</b>	<b>3,265</b>	<b>7,333</b>	<b>8,847</b>	<b>1,751</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	7,485	979	1,166	7,298	7
<b>Subtotal</b>	<b>7,485</b>	<b>979</b>	<b>1,166</b>	<b>7,298</b>	
<b>Total</b>	<b>67,305</b>	<b>299,869</b>	<b>279,791</b>	<b>87,383</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,384,600	1,540,334	0	0	0	<b>7,924,934</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	130,496					<b>130,496</b>	<b>2</b>
For Mains	422,707	91,281				<b>513,988</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>6,937,803</b>	<b>1,631,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,569,418</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
LOCAL GOVERNMENT INVESTMENT POOL	153,809	5
SELF-INSURED DEDUCTABLE RESERVE	7,520	6
SPWL BOND REDEMPTION FUND	458,134	7
SPWL BOND RESERVE ACCT	722,321	8
FARMERS & MERCHANTS CD'S	400,000	9
AMCORE BANK INVESTMENTS	1,400,948	10
<b>Total (Acct. 128):</b>	<b>3,142,732</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	11
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	12
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	13
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	117,424	14
Electric	861,104	15
Sewer (Regulated)	0	16
<b>Other (specify):</b>		
NONE	0	17
<b>Total (Acct. 142):</b>	<b>978,528</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work	70,115	19
<b>Other (specify):</b>		
NONE		20
<b>Total (Acct. 143):</b>	<b>70,115</b>	
<b>Receivables from Municipality (145):</b>		
SEWER DEPT COSTS	10,581	21
TAX ROLL ITEMS	12,613	22
<b>Total (Acct. 145):</b>	<b>23,194</b>	
<b>Prepayments (165):</b>		
OFFICE FORMS	3,618	23
<b>Total (Acct. 165):</b>	<b>3,618</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
TRANSPORTATION CLEARING	7,068	26
<b>Total (Acct. 184):</b>	<b>7,068</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
CONSERVATION PROGRAM	411,168	28
<b>Total (Acct. 186):</b>	<b>411,168</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	29
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
EMPLOYEE INSURANCE DEDUCTIONS	(484)	30
DEFERRED CONSERVATION COSTS	411,168	31
<b>Total (Acct. 253):</b>	<b>410,684</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	13,175,569	17,245,369	0	0	<b>30,420,938</b>	<b>1</b>
Materials and Supplies	16,089	224,998	0	0	<b>241,087</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,027,243	5,414,441	0	0	<b>7,441,684</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	6,661,201	1,585,974	0	0	<b>8,247,175</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,503,214</b>	<b>10,469,952</b>	<b>0</b>	<b>0</b>	<b>14,973,166</b>	
Net Operating Income	271,273	1,189,923	0	0	<b>1,461,196</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.02%</b>	<b>11.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.76%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,071,550	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,332,185	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>13,403,735</b>	
<b>Net Income</b>		
Net Income	1,330,967	5
<b>Percent Return on Proprietary Capital</b>	<b>9.93%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Acct 186 - Misc. Deferred Debits:    Authorized by PSC 5/93, #5810-ER-101

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### Identification and Ownership - Contacts (Page iv)

June 12, 2000

Mr. Larry H. Bocock, Superintendent  
Sun Prairie Water & Light Commission  
125 West Main Street  
P.O. Box 385  
Sun Prairie, WI    53590-0385

1999 Analytical Review DWCCA-5810-PJL

Dear Mr. Bocock:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc:    Mr. Ted Chase, Chairman

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,286,622	1
<b>Total Sales of Water</b>	<b>1,286,622</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,625	2
Miscellaneous Service Revenues (471)	680	3
Rents from Water Property (472)	34,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,115	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>51,920</b>	
<b>Total Operating Revenues</b>	<b>1,338,542</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	152,453	9
Water Treatment Expenses (640-652)	14,757	10
Transmission and Distribution Expenses (660-678)	103,729	11
Customer Accounts Expenses (901-905)	47,340	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	244,622	14
<b>Total Operation and Maintenance Expenses</b>	<b>562,901</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	229,234	15
Amortization Expense (404-407)		16
Taxes (408)	275,134	17
<b>Total Other Operating Expenses</b>	<b>504,368</b>	
<b>Total Operating Expenses</b>	<b>1,067,269</b>	
<b>NET OPERATING INCOME</b>	<b>271,273</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	78	68	11,488	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>78</b>	<b>68</b>	<b>11,488</b>	
Metered Sales to General Customers (461)				
Residential	5,843	409,725	662,243	<b>4</b>
Commercial	597	207,637	205,888	<b>5</b>
Industrial	27	122,920	83,976	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>6,467</b>	<b>740,282</b>	<b>952,107</b>	
Private Fire Protection Service (462)	47		15,693	<b>7</b>
Public Fire Protection Service (463)	6,507		290,522	<b>8</b>
Other Sales to Public Authorities (464)	38	16,018	16,578	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)	2	88	234	<b>12</b>
<b>Total Sales of Water</b>	<b>13,139</b>	<b>756,456</b>	<b>1,286,622</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	290,522	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>290,522</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,625	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,625</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEE FOR SETTING HYDRANT METERS	680	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>680</b>	
<b>Rents from Water Property (472):</b>		
SPACE ON WATER TOWERS	34,500	8
<b>Total Rents from Water Property (472)</b>	<b>34,500</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,979	10
<b>Other (specify):</b>		
10% PENALTY FOR ITEMS ON TAX ROLL	136	11
<b>Total Other Water Revenues (474)</b>	<b>11,115</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	88,371	17
Pumping Labor and Expenses (624)	33,489	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	6,393	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,455	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	15,745	25
<b>Total Pumping Expenses</b>	<b>152,453</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	6,635	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	8,122	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>14,757</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	21,824	36
Meter Expenses (663)	12,655	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	1,915	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,118	43
Maintenance of Transmission and Distribution Mains (673)	45,774	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	10,318	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	8,125	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>103,729</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	8,879	51
Customer Records and Collection Expenses (903)	38,461	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>47,340</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	71,068	56
Office Supplies and Expenses (921)	5,969	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	12,459	59
Property Insurance (924)	1,479	60
Injuries and Damages (925)	6,900	61
Employee Pensions and Benefits (926)	75,829	62
Regulatory Commission Expenses (928)	4,076	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	15,543	65
Rents (931)	49,710	66
Maintenance of General Plant (932)	1,589	67
<b>Total Administrative and General Expenses</b>	<b>244,622</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>562,901</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		258,773	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,448	<b>2</b>
<b>Net property tax equivalent</b>		<b>253,325</b>	
Social Security		20,138	<b>3</b>
PSC Remainder Assessment		1,671	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>275,134</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.217200				3
County tax rate	mills		3.675800				4
Local tax rate	mills		8.672300				5
School tax rate	mills		13.370600				6
Voc. school tax rate	mills		1.606500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.542400</b>				10
Less: state credit	mills		2.153200				11
<b>Net tax rate</b>	mills		<b>25.389200</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.672300</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.977100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.649400</b>				17
<b>Total Tax Rate</b>	mills		<b>27.542400</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.858654</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.389200</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.800546</b>				21
Utility Plant, Jan. 1	\$	12,874,001	12,874,001				22
Materials & Supplies	\$	16,982	16,982				23
<b>Subtotal</b>	\$	<b>12,890,983</b>	<b>12,890,983</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>12,890,983</b>	<b>12,890,983</b>				26
Assessment Ratio	dec.		0.920800				27
<b>Assessed Value</b>	\$	<b>11,870,017</b>	<b>11,870,017</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.800546</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>258,773</b>	<b>258,773</b>				30
Tax Equivalent per 1994 PSC Report	\$	187,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>258,773</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	38,535		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	186,875		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,941		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>232,351</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	158,374		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	358,144	8,401	17
Diesel Pumping Equipment (326)	21,423		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>537,941</b>	<b>8,401</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,222		23
<b>Total Water Treatment Plant</b>	<b>5,222</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	431		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			38,535	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			186,875	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,941	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>232,351</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			158,374	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			366,545	17
Diesel Pumping Equipment (326)			21,423	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>546,342</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,222	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,222</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			431	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	991,345		26
Transmission and Distribution Mains (343)	7,838,066	386,788	27
Fire Mains (344)	0		28
Services (345)	1,701,029	131,671	29
Meters (346)	449,794	47,159	30
Hydrants (348)	880,440	34,750	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>11,861,105</b>	<b>600,368</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,209		39
Laboratory Equipment (395)	4,038		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	206,135		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>237,382</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,874,001</b>	<b>608,769</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,874,001</b>	<b>608,769</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			991,345	26
Transmission and Distribution Mains (343)			8,224,854	27
Fire Mains (344)			0	28
Services (345)	583		1,832,117	29
Meters (346)	5,050		491,903	30
Hydrants (348)			915,190	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>5,633</b>	<b>0</b>	<b>12,455,840</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			27,209	39
Laboratory Equipment (395)			4,038	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			206,135	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>237,382</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,633</b>	<b>0</b>	<b>13,477,137</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>5,633</b>	<b>0</b>	<b>13,477,137</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	98,808	3.67%	6,858	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	3,371	2.20%	153	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>102,179</b>		<b>7,011</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	66,670	2.88%	4,561	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	154,140	5.50%	19,928	<b>12</b>
Diesel Pumping Equipment (326)	21,423	3.33%		<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	0			<b>15</b>
<b>Total Pumping Plant</b>	<b>242,233</b>		<b>24,489</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			<b>16</b>
Water Treatment Equipment (332)	4,139	7.00%	366	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>4,139</b>		<b>366</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	284,660	2.20%	21,810	<b>19</b>
Transmission and Distribution Mains (343)	463,715	1.10%	88,346	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	301,767	2.50%	44,164	<b>22</b>
Meters (346)	206,199	6.25%	29,428	<b>23</b>
Hydrants (348)	118,666	1.85%	16,610	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,375,007</b>		<b>200,358</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					105,666	4
315					0	5
316					3,524	6
317					0	7
	0	0	0	0	109,190	
321					71,231	8
322					0	9
323					0	10
324					0	11
325					174,068	12
326					21,423	13
327					0	14
328					0	15
	0	0	0	0	266,722	
331					0	16
332					4,505	17
	0	0	0	0	4,505	
341					0	18
342					306,470	19
343					552,061	20
344					0	21
345	583	47			345,301	22
346	5,050		425		231,002	23
348					135,276	24
349					0	25
	5,633	47	425	0	1,570,110	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	0			<b>27</b>
Computer Equipment (391.1)	0			<b>28</b>
Transportation Equipment (392)	0			<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	16,993	6.67%	1,815	<b>31</b>
Laboratory Equipment (395)	3,798	6.67%	239	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	0			<b>34</b>
SCADA Equipment (397.1)	158,076	10.00%	20,613	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>178,867</b>		<b>22,667</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,902,425</b>		<b>254,891</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,902,425</b>		 <b>254,891</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					0	27
391.1					0	28
392					0	29
393					0	30
394					18,808	31
395					4,037	32
396					0	33
397					0	34
397.1					178,689	35
398					0	36
399					0	37
	0	0	0	0	201,534	
	5,633	47	425	0	2,152,061	
					0	38
	5,633	47	425	0	2,152,061	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			62,262	62,262	1
February			52,062	52,062	2
March			58,811	58,811	3
April			57,080	57,080	4
May			66,164	66,164	5
June			73,990	73,990	6
July			88,346	88,346	7
August			95,226	95,226	8
September			86,571	86,571	9
October			64,344	64,344	10
November			61,717	61,717	11
December			63,931	63,931	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>830,504</b>	<b>830,504</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				135	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				830,369	16
Less: Water sold				756,456	17
Losses and unaccounted for				73,913	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,958	21
Date of maximum: 8/31/1999					22
Cause of maximum:					23
SUMMER PEAK					
Minimum gallons pumped by all methods in any one day during reporting year				1,516	24
Date of minimum: 1/13/1999					25
Total KWH used for pumping for the year				1,805,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
119 CLIFF ST	WELL #3	860	12	1,728,000	Yes	<b>1</b>
990 N BIRD ST	WELL #4	902	12	1,728,000	Yes	<b>2</b>
2240 COLORADO AVE	WELL #5	883	15	1,728,000	Yes	<b>3</b>
650 MUSKET RIDGE	WELL #6	866	15	1,728,000	Yes	<b>4</b>
2701 ST ALBERT THE GREAT DRIV	WELL #7	825	18	2,016,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #3	WELL #4	WELL #5	<b>1</b>
Location	119 CLIFF ST	990 N BIRD ST	2240 COLORADO ST	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	WORTHINGTON	<b>5</b>
Year Installed	1959	1971	1967	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	1,200	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>9</b>
Year Installed	1979	1971	1967	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	150	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #6	WELL #7		<b>14</b>
Location	650 MUSKET RIDGE ST	ALBERT THE GREAT DR		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	R	D		<b>17</b>
Pump Manufacturer	AURORA	AURORA		<b>18</b>
Year Installed	1974	1989		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	1,200	1,400		<b>21</b>
Pump Motor or Standby Engine Mfr	U S	US		<b>22</b>
Year Installed	1974	1989		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	75	200		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#5 MUSKET RIDGE	#6 COLORADO AVE	BIRD ST	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	<b>4</b>
Year constructed	1967	1980	1962	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	0	168	<b>9</b>
				<b>10</b>
Total capacity in gallons	500,000	500,000	200,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000	999.0000	999.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	SHEEHAN PARK			<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S			<b>4</b>
				<b>5</b>
Year constructed	1990			<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL			<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	207			<b>10</b>
Total capacity in gallons	400,000			<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE			<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	999.0000			<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	N			<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y			<b>23</b>
				<b>24</b>
				<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	12,532	0	0	0	12,532
M	D	6.000	179,331	572	0	0	179,903
M	D	8.000	123,529	7,676	0	0	131,205
M	T	10.000	151,628	5,037	0	0	156,665
M	D	12.000	7,934	370	0	0	8,304
<b>Total Within Municipality</b>			<b>474,954</b>	<b>13,655</b>	<b>0</b>	<b>0</b>	<b>488,609</b>
<b>Total Utility</b>			<b>474,954</b>	<b>13,655</b>	<b>0</b>	<b>0</b>	<b>488,609</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	198	0	0	0	198		1
M	0.750	1,149	0	0	0	1,149		2
M	1.000	3,485	198	2	0	3,681		3
M	1.250	249	0	0	0	249		4
M	1.500	228	11	0	0	239		5
M	2.000	133	3	0	0	136		6
M	3.000	1	0	0	0	1		7
M	4.000	62	0	0	0	62		8
M	6.000	22	1	0	0	23		9
M	8.000	78	0	0	0	78		10
M	10.000	10	0	0	0	10		11
<b>Total Utility</b>		<b>5,615</b>	<b>213</b>	<b>2</b>	<b>0</b>	<b>5,826</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,971	540	78	0	6,433	1,155	1
1.000	192	6	1	0	197	28	2
1.500	82	0	2	0	80	14	3
2.000	62	2	0	0	64	13	4
3.000	27	0	0	0	27	13	5
4.000	2	0	0	0	2	2	6
<b>Total:</b>	<b>6,336</b>	<b>548</b>	<b>81</b>	<b>0</b>	<b>6,803</b>	<b>1,225</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,030	319	8	9	1	66	6,433	1
1.000	14	162	6	10	0	5	197	2
1.500	0	68	1	6	1	4	80	3
2.000	0	40	10	6	0	8	64	4
3.000	0	6	4	6	0	11	27	5
4.000	0	1	1	0	0	0	2	6
<b>Total:</b>	<b>6,044</b>	<b>596</b>	<b>30</b>	<b>37</b>	<b>2</b>	<b>94</b>	<b>6,803</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	854	23			877	2
<b>Total Fire Hydrants</b>	<b>854</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>877</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 440

Number of distribution system valves end of year: 1,823

Number of distribution valves operated during year: 920

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Acct 633 (line 25): We had extra expenses in 1998, so 1999 is down. In 1998, we fixed pump at well 7 (\$11,375), pulled deep well pump at well 3 (\$15,750), and repaired generator at well 5 (\$3,260).

Acct 926 (line 62): Increase in health insurance costs of \$4,100, partly due to premium increases, partly due to 2 employees switch from single to married and 1 married employee joining in Jan 1999 during open enrollment. Increase in annual pension cost of \$7,000 charged to this account, as well as additional life insurance with the pension plan of \$9,400.

Acct 930 (line 65): Water dept. share of donation to S.P. Economic Development Commission was \$4,500. New expense for water quality notices of \$1,600.

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### Water Mains (Page W-17)

Water mains were installed and paid for by developers, then given to utility to maintain.

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### Water Services (Page W-18)

Water services were installed and paid for by developers, then given to utility to maintain.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	9,331,238	1
<b>Total Sales of Electricity</b>	<b>9,331,238</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	47,604	2
Miscellaneous Service Revenues (451)	5,552	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	431,125	5
Interdepartmental Rents (455)	49,710	6
Other Electric Revenues (456)	5,504	7
<b>Total Other Operating Revenues</b>	<b>539,495</b>	
<b>Total Operating Revenues</b>	<b>9,870,733</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	7,021,303	8
Transmission Expenses (560-573)	21,181	9
Distribution Expenses (580-598)	254,548	10
Customer Accounts Expenses (901-905)	117,849	11
Sales Expenses (911-916)	25,584	12
Administrative and General Expenses (920-932)	283,001	13
<b>Total Operation and Maintenance Expenses</b>	<b>7,723,466</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	599,137	14
Amortization Expense (404-407)	0	15
Taxes (408)	358,207	16
<b>Total Other Expenses</b>	<b>957,344</b>	
<b>Total Operating Expenses</b>	<b>8,680,810</b>	
<b>NET OPERATING INCOME</b>	<b>1,189,923</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	47,604	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>47,604</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISC CHARGES	5,552	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>5,552</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
TRANSMISSION LINE LEASE	409,166	5
POLE CONTACT FEES	21,959	6
<b>Total Rent from Electric Property (454)</b>	<b>431,125</b>	
<b>Interdepartmental Rents (455):</b>		
RENTS FROM WATER DEPT	49,710	7
<b>Total Interdepartmental Rents (455)</b>	<b>49,710</b>	
<b>Other Electric Revenues (456):</b>		
MISC REVENUES	5,504	8
<b>Total Other Electric Revenues (456)</b>	<b>5,504</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	7,021,303	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>7,021,303</b>	
<b>Total Power Production Expenses</b>	<b>7,021,303</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	15,104	39
Overhead Line Expenses (563)	4,303	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	1,774	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>21,181</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)		50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	21,745	52
Overhead Line Expenses (583)	24,629	53
Underground Line Expenses (584)	55,117	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	5,289	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	29,182	58
Rents (589)	830	59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	46,178	63
Maintenance of Underground Lines (594)	31,000	64
Maintenance of Line Transformers (595)	8,644	65
Maintenance of Street Lighting and Signal Systems (596)	31,934	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>254,548</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	20,222	70
Customer Records and Collection Expenses (903)	97,627	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>117,849</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	25,584	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<u>25,584</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	99,002	78
Office Supplies and Expenses (921)	7,315	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	19,020	81
Property Insurance (924)	1,479	82
Injuries and Damages (925)	9,386	83
Employee Pensions and Benefits (926)	125,966	84
Regulatory Commission Expenses (928)	251	85
Duplicate Charges -- Credit (929)	12,943	86
Miscellaneous General Expenses (930)	31,589	87
Rents (931)		88
Maintenance of General Plant (932)	1,936	89
<b>Total Administrative and General Expenses</b>	<u>283,001</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>7,723,466</u></u>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		311,540	<b>1</b>
Social Security		31,883	<b>2</b>
Wisconsin Gross Receipts Tax		2,756	<b>3</b>
PSC Remainder Assessment		12,028	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>358,207</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.217200				3
County tax rate	mills		3.675800				4
Local tax rate	mills		8.672300				5
School tax rate	mills		13.370600				6
Voc. school tax rate	mills		1.606500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.542400</b>				10
Less: state credit	mills		2.153200				11
<b>Net tax rate</b>	mills		<b>25.389200</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.672300</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.977100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.649400</b>				17
<b>Total Tax Rate</b>	mills		<b>27.542400</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.858654</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.389200</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.800546</b>				21
Utility Plant, Jan. 1	\$	17,631,201	17,631,201				22
Materials & Supplies	\$	213,192	213,192				23
<b>Subtotal</b>	\$	<b>17,844,393</b>	<b>17,844,393</b>				24
Less: Plant Outside Limits	\$	2,324,795	2,324,795				25
<b>Taxable Assets</b>	\$	<b>15,519,598</b>	<b>15,519,598</b>				26
Assessment Ratio	dec.		0.920800				27
<b>Assessed Value</b>	\$	<b>14,290,446</b>	<b>14,290,446</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.800546</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>311,540</b>	<b>311,540</b>				30
Tax Equivalent per 1994 PSC Report	\$	258,990					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>311,540</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	21,185	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			21,185 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	2,463,529		29
Overhead Conductors and Devices (356)	815,519	82,847	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	13,093		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>3,313,326</b>	<b>82,847</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	32,112		34
Structures and Improvements (361)	60,051		35
Station Equipment (362)	1,609,172	424,125	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	917,409	65,851	38
Overhead Conductors and Devices (365)	1,299,608	191,377	39
Underground Conduit (366)	59,617		40
Underground Conductors and Devices (367)	3,696,962	438,223	41
Line Transformers (368)	1,712,103	127,968	42
Services (369)	1,014,408	95,797	43
Meters (370)	607,421	48,156	44
Installations on Customers' Premises (371)	122,634	5,849	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	383,342	20,782	47
<b>Total Distribution Plant</b>	<b>11,514,839</b>	<b>1,418,128</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	42,354		48
Structures and Improvements (390)	459,524		49
Office Furniture and Equipment (391)	27,053		50
Computer Equipment (391.1)	178,920	94,104	51
Transportation Equipment (392)	421,253	23,794	52
Stores Equipment (393)	25,599		53
Tools, Shop and Garage Equipment (394)	65,551		54
Laboratory Equipment (395)	3,721		55
Power Operated Equipment (396)	267,879	45,181	56
Communication Equipment (397)	13,359		57



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			2,463,529	29
Overhead Conductors and Devices (356)	27,031		871,335	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			13,093	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>27,031</b>	<b>0</b>	<b>3,369,142</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			32,112	34
Structures and Improvements (361)			60,051	35
Station Equipment (362)			2,033,297	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	8,211		975,049	38
Overhead Conductors and Devices (365)	31,694		1,459,291	39
Underground Conduit (366)			59,617	40
Underground Conductors and Devices (367)			4,135,185	41
Line Transformers (368)	9,838		1,830,233	42
Services (369)	2,941		1,107,264	43
Meters (370)	6,446		649,131	44
Installations on Customers' Premises (371)	1,763		126,720	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	3,179		400,945	47
<b>Total Distribution Plant</b>	<b>64,072</b>	<b>0</b>	<b>12,868,895</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			42,354	48
Structures and Improvements (390)			459,524	49
Office Furniture and Equipment (391)			27,053	50
Computer Equipment (391.1)	31,026		241,998	51
Transportation Equipment (392)	16,433		428,614	52
Stores Equipment (393)			25,599	53
Tools, Shop and Garage Equipment (394)			65,551	54
Laboratory Equipment (395)			3,721	55
Power Operated Equipment (396)	40,141		272,919	56
Communication Equipment (397)			13,359	57

**ELECTRIC UTILITY PLANT IN SERVICE**

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	169,316		<b>59</b>
<b>Total General Plant</b>	<b>1,674,529</b>	<b>163,079</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,502,694</b>	<b>1,664,054</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>16,502,694</b>	 <b>1,664,054</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			169,316 59
<b>Total General Plant</b>	<b>87,600</b>	<b>0</b>	<b>1,750,008</b>
<b>Total utility plant in service directly assignable</b>	<b>178,703</b>	<b>0</b>	<b>17,988,045</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>178,703</b>	<b>0</b>	<b>17,988,045</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Boiler Plant Equipment (312)	0			<b>2</b>
Engines and Engine Driven Generators (313)	0			<b>3</b>
Turbogenerator Units (314)	0			<b>4</b>
Accessory Electric Equipment (315)	0			<b>5</b>
Miscellaneous Power Plant Equipment (316)	0			<b>6</b>
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0			<b>7</b>
Reservoirs, Dams and Waterways (332)	0			<b>8</b>
Water Wheels, Turbines and Generators (333)	0			<b>9</b>
Accessory Electric Equipment (334)	0			<b>10</b>
Miscellaneous Power Plant Equipment (335)	0			<b>11</b>
Roads, Railroads and Bridges (336)	0			<b>12</b>
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0			<b>13</b>
Fuel Holders, Producers and Accessories (342)	0			<b>14</b>
Prime Movers (343)	0			<b>15</b>
Generators (344)	0			<b>16</b>
Accessory Electric Equipment (345)	0			<b>17</b>
Miscellaneous Power Plant Equipment (346)	0			<b>18</b>
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			<b>19</b>
Station Equipment (353)	0			<b>20</b>
Towers and Fixtures (354)	0			<b>21</b>
Poles and Fixtures (355)	429,210	3.00%	73,905	<b>22</b>
Overhead Conductors and Devices (356)	135,962	2.50%	21,086	<b>23</b>
Underground Conduit (357)	0			<b>24</b>
Underground Conductors and Devices (358)	13,093	4.60%		<b>25</b>

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					503,115	22
356	27,031	9,323			120,694	23
357					0	24
358					13,093	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>578,265</b>		<b>94,991</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	25,448	3.00%	1,801	<b>27</b>
Station Equipment (362)	550,819	3.00%	54,637	<b>28</b>
Storage Battery Equipment (363)	0	0.00%		<b>29</b>
Poles, Towers and Fixtures (364)	302,413	4.00%	37,849	<b>30</b>
Overhead Conductors and Devices (365)	283,976	4.00%	55,178	<b>31</b>
Underground Conduit (366)	24,062	2.50%	1,490	<b>32</b>
Underground Conductors and Devices (367)	979,432	3.30%	129,230	<b>33</b>
Line Transformers (368)	460,493	3.30%	57,132	<b>34</b>
Services (369)	467,441	4.00%	42,433	<b>35</b>
Meters (370)	220,559	3.30%	22,050	<b>36</b>
Installations on Customers' Premises (371)	62,617	5.00%	6,234	<b>37</b>
Leased Property on Customers' Premises (372)	0			<b>38</b>
Street Lighting and Signal Systems (373)	213,408	5.00%	19,607	<b>39</b>
<b>Total Distribution Plant</b>	<b>3,590,668</b>		<b>427,641</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	255,462	3.30%	15,165	<b>40</b>
Office Furniture and Equipment (391)	23,078	6.70%	1,813	<b>41</b>
Computer Equipment (391.1)	126,892	20.00%	42,092	<b>42</b>
Transportation Equipment (392)	234,070	12.50%	40,865	<b>43</b>
Stores Equipment (393)	12,852	5.00%	1,280	<b>44</b>
Tools, Shop and Garage Equipment (394)	32,727	5.30%	3,474	<b>45</b>
Laboratory Equipment (395)	3,721	5.00%		<b>46</b>
Power Operated Equipment (396)	202,648	10.00%	18,111	<b>47</b>
Communication Equipment (397)	11,480	10.00%	1,336	<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	112,015	6.70%	11,345	<b>50</b>
<b>Total General Plant</b>	<b>1,014,945</b>		<b>135,481</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,183,878</b>		<b>658,113</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>27,031</b>	<b>9,323</b>	<b>0</b>	<b>0</b>	<b>636,902</b>	
361					27,249	27
362		220			605,236	28
363					0	29
364	8,211	2,654	694		330,091	30
365	31,694	22,736	3,446		288,170	31
366			616		26,168	32
367		260	10,284		1,118,686	33
368	9,838	93	2,587		510,281	34
369	2,941	665	141		506,409	35
370	6,446		17		236,180	36
371	1,763	176			66,912	37
372					0	38
373	3,179	208	201		229,829	39
	<b>64,072</b>	<b>27,012</b>	<b>17,986</b>	<b>0</b>	<b>3,945,211</b>	
390					270,627	40
391					24,891	41
391.1	31,026		150		138,108	42
392	16,433	85			258,417	43
393					14,132	44
394					36,201	45
395					3,721	46
396	40,141				180,618	47
397					12,816	48
398					0	49
399					123,360	50
	<b>87,600</b>	<b>85</b>	<b>150</b>	<b>0</b>	<b>1,062,891</b>	
	<b>178,703</b>	<b>36,420</b>	<b>18,136</b>	<b>0</b>	<b>5,645,004</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>5,183,878</u></b>		<b><u>658,113</u></b>



## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0    51
	178,703	36,420	18,136	0	5,645,004

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		0.30	<b>1</b>
7.2/12.5 kV (12kV)	4.35	114.55	<b>2</b>
14.4/24.9 kV (25kV)			<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			<b>5</b>
7.2/12.5 kV (12kV)	0.03	9.71	<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV		16.07	<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	29	12
<b>Total</b>	<b>37</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>37</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	31,068	Tuesday	01/05/1999	18:00	16,335
February	02	27,163	Wednesday	02/24/1999	19:00	13,924
March	03	27,515	Monday	03/08/1999	19:00	14,960
April	04	24,420	Thursday	04/22/1999	19:00	13,472
May	05	26,341	Friday	05/28/1999	14:00	13,935
June	06	37,963	Thursday	06/10/1999	16:00	16,768
July	07	43,716	Friday	07/30/1999	16:00	20,103
August	08	36,465	Friday	08/27/1999	17:00	17,165
September	09	37,086	Friday	09/03/1999	17:00	14,885
October	10	25,738	Tuesday	10/12/1999	20:00	14,184
November	11	28,660	Monday	11/29/1999	18:00	14,098
December	12	32,842	Monday	12/20/1999	19:00	16,388
<b>Total</b>		<b>378,977</b>				<b>186,217</b>

**System Name** SUN PRAIRIE WATER & LIGHT

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC (WPPI)

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		186,217	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>186,217</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		181,063	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		235	22
<b>Total Used by Company</b>		<b>235</b>	23
<b>Total Sold and Used</b>		<b>181,298</b>	24
<b>Energy Losses:</b>			
Transmission Losses (if applicable)			26
Distribution Losses		4,919	27
<b>Total Energy Losses</b>		<b>4,919</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>2.6415%</b>	29
<b>Total Disposition of Energy</b>		<b>186,217</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL AREA LIGHTS	MS-2		19	1
RESIDENTIAL SALES	RG-1	7,459	65,471	2
RESIDENTIAL TIME OF DAY	RG-2	1	23	3
RESIDENTIAL RURAL	RS-1	37	456	4
<b>Total Sales for Residential Sales</b>		<b>7,497</b>	<b>65,969</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER (BETWEEN 40 AND 200 KW)	CP-1	100	30,752	5
LARGE POWER (BETWEEN 200 AND 1000 KW)	CP-2	32	52,902	6
LARGE POWER (OVER 1000 KW)	CP-3	2	13,866	7
COMMERCIAL (LESS THAN 40 KW)	GS-1	993	14,050	8
COMMERCIAL (LESS THAN 40 KW)	GS-2	22	2,052	9
COMMERCIAL & INDUSTRIAL AREA LIGHTS	MS-2		419	10
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,149</b>	<b>114,041</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	1,053	11
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>1,053</b>	
<b>Sales for Resale</b>				
NONE				12
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>8,647</b>	<b>181,063</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		2,131	21	2,152	1
		3,918,581	35,767	3,954,348	2
		930	(8)	922	3
		26,654	245	26,899	4
<b>0</b>	<b>0</b>	<b>3,948,296</b>	<b>36,025</b>	<b>3,984,321</b>	
82,960	96,264	1,350,103	16,880	1,366,983	5
133,958	159,792	2,215,309	40,238	2,255,547	6
28,348	32,839	493,926	10,009	503,935	7
		950,429	9,379	959,808	8
5,675	6,360	101,571	1,150	102,721	9
		37,437	344	37,781	10
<b>250,941</b>	<b>295,255</b>	<b>5,148,775</b>	<b>78,000</b>	<b>5,226,775</b>	
		119,767	375	120,142	11
<b>0</b>	<b>0</b>	<b>119,767</b>	<b>375</b>	<b>120,142</b>	
				0	12
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>250,941</b>	<b>295,255</b>	<b>9,216,838</b>	<b>114,400</b>	<b>9,331,238</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			HIGH SIDE @ SUBS			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			69000			4
Point of Metering			69000			5
Total of 12 Monthly Maximum Demands -- kW			378,977			6
Average load factor			67.3099%			7
Total Cost of Purchased Power			7,021,303			8
Average cost per kWh			0.0377			9
On-Peak Hours (if applicable)			7:00 TO 21:00			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	7,293	9,042			12
	February	6,810	7,113			13
	March	7,515	7,445			14
	April	6,851	6,620			15
	May	6,410	7,525			16
	June	8,546	8,223			17
	July	9,559	10,544			18
	August	8,610	8,555			19
	September	7,305	7,579			20
	October	6,686	7,498			21
	November	6,863	7,235			22
	December	8,199	8,189			23
	Total kWh (000)	90,647	95,568			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52



**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<b>0</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	BIRD ST	BUS PARK	COLORADO	SOUTH	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	2	4
Capacity of Transformers in kVA	15,000	10,000	10,000	20,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	14,518	7,284	11,894	15,682	7
Dt and Hr of Such Maximum Demand	07/15/1999	07/30/1999	07/30/1999	07/30/1999	8
	17:00	16:00	16:00	15:00	9
Kwh Output	59,862	20,632	53,641	55,037	10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,817	1,463	97,723	1
Acquired during year	637	87	4,535	2
<b>Total</b>	<b>9,454</b>	<b>1,550</b>	<b>102,258</b>	<b>3</b>
Retired during year	62	16	397	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>9,392</b>	<b>1,534</b>	<b>101,861</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	8,868	1,422	88,497	8
In utility's use	21	11	819	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	503	101	12,545	12
<b>Total end of year</b>	<b>9,392</b>	<b>1,534</b>	<b>101,861</b>	<b>13</b>



**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	644	273,635	<b>1</b>
Sodium Vapor	250	254	302,678	<b>2</b>
Sodium Vapor	400	40	65,680	<b>3</b>
<b>Total</b>		<b>938</b>	<b>641,993</b>	
<b>Ornamental</b>				
Sodium Vapor	100	77	43,120	<b>4</b>
Sodium Vapor	150	410	309,597	<b>5</b>
Sodium Vapor	250	34	40,630	<b>6</b>
<b>Total</b>		<b>521</b>	<b>393,347</b>	
<b>Other</b>				
NONE				<b>7</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Acct 583 (line 53): Due to coding changes, more expenses were charged to 593 instead of 583, including tree trimming of \$15,800. 1998 expenses were higher than normal due to storm damage of \$3,300 and \$9,800 for relocating poles on South St (WO 4829).

Acct 584 (line 54): \$7,200 increase in labor due to change in union contract; 13,000 increase in locating costs.

Acct 593 (line 63): Due to coding changes, more expenses charged this year, including \$15,800 for tree trimming.

Acct 913 (line 76): WPPI is now paying for the costs of our Customer Service Rep, compared to 1998 when we reimbursed WPPI.

Acct 923 (line 81): Increase of \$9,800 for consulting fees to use a third-party administrator for our pension plan.

Acct 926 (line 84): Increase in health insurance costs of \$19,500, partly due to premium increases, partly due to 2 employees switch from single to married and 1 married employee joining in Jan 1999 during open enrollment. Increase in annual pension cost of \$8,860 charged to this account, as well as additional life insurance with the pension plan of \$11,500.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

Acct 362 (Station Equipment): This is an addition to our South Substation, authorized by PSC 3/31/97, #5810-CE-104.

Acct 365 (Overhead Cond. & Devices): This is caused by the addition of two distribution feeder lines out of our new South Substation, authorized by PSC 3/31/97, #5810-CE-104.

Acct 367 (Underground Cond. & Devices): Our city's growth is causing the high amount (average for last 5 yrs is \$429,300).

Acct 368 (Line Transformers): This is the 4th year in a row we've spent over \$100,000 on line transformers (4-year average is \$127,600). Our city is growing.

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